# 國立臺北商業大學四技進修部會計資訊系課程科目表（113學年度入學新生適用）
## Course List for Bachelor of Business Administration (BBA) - 4 Years - Evening Program, Department of Accounting Information, College of Business, National Taipei University of Business
### (Applicable to Students Admitted in Fall or Spring, 2024)

| 科目類別 Category | 科目名稱 Course Title | 學分數 Credit | 時數 Hour | AY1 Fall 授課 | AY1 Fall 實習 | AY1 Spring 授課 | AY1 Spring 實習 | AY2 Fall 授課 | AY2 Fall 實習 | AY2 Spring 授課 | AY2 Spring 實習 | AY3 Fall 授課 | AY3 Fall 實習 | AY3 Spring 授課 | AY3 Spring 實習 | AY4 Fall 授課 | AY4 Fall 實習 | AY4 Spring 授課 | AY4 Spring 實習 | 備註 Remarks |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 通識科目 Liberal Arts | 大學國文選(一)(二) Chinese (I) (II) | 4 | 4 | 2 | | 2 | | | | | | | | | | | | | | 通識科目必修(含通識興趣選修)/26學分 (全民國防教育軍事訓練為選修，不計入畢業最低學分中) (依通識中心公告為準則) General Education courses are compulsory (including General Interest Electives) / 26 credits. (All-Out Defense Education Military Trainig are elective and not counted towards the minimum graduation credits). (According to the guidelines announced by the General Education Center). |
| | 英文(一)(二) English (I) (II) | 4 | 4 | 2 | | 2 | | | | | | | | | | | | | | |
| | 英文(三) Englist (III) | 2 | 2 | | | | | 2 | | | | | | | | | | | | |
| | 體育 Physical Education | 0 | 12 | 2 | | 2 | | 2 | | 2 | | 2 | | 2 | | | | | | |
| | 體育(選修) Physical Education (Elective) | (4) | (4) | | | | | | | | | | | | | (2) | | (2) | | |
| | 全民國防教育軍事訓練 All-Out Defense Education Military Trainig | (8) | (8) | (2) | | (2) | | (2) | | (2) | | | | | | | | | | |
| | 應用文與習作 Practical Writing and Practice | 2 | 2 | | | | | | | | | | | | | 2 | | | | |
| | 核心必修(公民涵養) Core Required Coureses (Citizenship) | 2 | 2 | | | | | | | | | 2 | | | | | | | | |
| | | 2 | 2 | | | | | | | | | 2 | | | | | | | | |
| | | 2 | 2 | | | | | | | | | | | 2 | | | | | | |
| | 興趣選修(跨領域選修) Elective Coureses (Interdisciplinary) | 2 | 2 | | | | | | | | | 2 | | | | | | | | |
| | | 6 | 6 | | | | | | | 2 | | | | | | 2 | | 2 | | |
| | 合計 Subtotal | 26 | 38 | 6 | 0 | 6 | 0 | 4 | 0 | 4 | 0 | 8 | 0 | 4 | 0 | 4 | 0 | 2 | 0 | |
| 院必修 College Requirement | 經濟學 Economics | 4 | 4 | 2 | | 2 | | | | | | | | | | | | | | 院訂共同必修/17學分 General required courses (College) / 17 credits |
| | 中級會計學(一) Intermediate Accounting (I) | 4 | 4 | | | 4 | | | | | | | | | | | | | | |
| | 統計學 Statistics | 3 | 3 | | | | | 3 | | | | | | | | | | | | |
| | 財務管理 Financial Management | 3 | 3 | | | | | | | 3 | | | | | | | | | | |
| | 程式設計 Programming | 3 | 3 | | | | | | | | | | | 3 | | | | | | |
| | 合計 Subtotal | 17 | 17 | 2 | 0 | 6 | 0 | 3 | 0 | 3 | 0 | 0 | 0 | 3 | 0 | 0 | 0 | 0 | 0 | |
| 專業必修 Core Course (Compulsory) | 微積分 Calculus | 3 | 3 | 3 | | | | | | | | | | | | | | | | 專業必修/55學分 Core Courses (Compulsory) / 55 credits |
| | 會計學原理 Principles of Accounting | 3 | 3 | 3 | | | | | | | | | | | | | | | | |
| | 管理學 Management | 3 | 3 | | | 3 | | | | | | | | | | | | | | |
| | 商業軟體應用 Application of Business Software | 2 | 2 | 2 | | | | | | | | | | | | | | | | |
| | 稅務法規 Laws of Taxation | 3 | 3 | | | | | 3 | | | | | | | | | | | | |
| | 中級會計學(二) Intermediate Accounting (II) | 4 | 4 | | | | | 4 | | | | | | | | | | | | |
| | 稅務會計 Tax Accounting | 3 | 3 | | | | | | | 3 | | | | | | | | | | |
| | 會計資訊系統 Accounting Information System | 3 | 3 | | | | | 3 | | | | | | | | | | | | |
| | 中級會計學(三) Intermediate Accounting (III) | 4 | 4 | | | | | | | 4 | | | | | | | | | | |
| | 成本及管理會計 Cost and Managerial Accounting | 6 | 6 | | | | | | | | | 3 | | 3 | | | | | | |
| | 統計學 Statistics | 3 | 3 | | | | | | | 3 | | | | | | | | | | |
| | 資料庫管理 Database Management | 3 | 3 | | | | | | | | | 3 | | | | | | | | |
| | 高等會計學 Advanced Accounting | 6 | 6 | | | | | | | | | 3 | | 3 | | | | | | |
| | 審計學 Auditing | 6 | 6 | | | | | | | | | | | | | 3 | | 3 | | |
| | 電腦審計 Computer Auditing | 3 | 3 | | | | | | | | | | | | | 3 | | | | |
| | 合計 Subtotal | 55 | 55 | 8 | 0 | 3 | 0 | 10 | 0 | 10 | 0 | 9 | 0 | 6 | 0 | 6 | 0 | 3 | 0 | |
| **必修合計 Subtotal, Compulsory** | | **98** | | | | | | | | | | | | | | | | | | |
| | 租稅申報實務 Practice of Tax Return Filing | | | | | | | | | | | | | | | | | | | 專業選修 Professional Electives |

| 科目類別 Category | 科目名稱 Course Title | 學分數 Credit | 時數 Hour | 第一學年 AY 1 | | | | 第二學年 AY 2 | | | | 第三學年 AY 3 | | | | 第四學年 AY 4 | | | | 備註 Remarks |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | 上 Fall | | 下 Spring | | 上 Fall | | 下 Spring | | 上 Fall | | 下 Spring | | 上 Fall | | 下 Spring | | |
| | | | | 授課 Lecture | 實習 Practice | 授課 Lecture | 實習 Practice | 授課 Lecture | 實習 Practice | 授課 Lecture | 實習 Practice | 授課 Lecture | 實習 Practice | 授課 Lecture | 實習 Practice | 授課 Lecture | 實習 Practice | 授課 Lecture | 實習 Practice | |
| | 英文能力檢定(一) English Proficiency Test (I) | 2 | 2 | 2 | | | | | | | | | | | | | | | | 一般選修 General Electives |
| | 民法概要 Introduction to Civil Law | 3 | 3 | 3 | | | | | | | | | | | | | | | | |
| | 英文能力檢定(二) English Proficiency Test (II) | 2 | 2 | | | 2 | | | | | | | | | | | | | | |
| | 公司法 Company Law | 3 | 3 | | | 3 | | | | | | | | | | | | | | |
| | 投資實務模擬分析 Investment Simulation | 3 | 3 | | | | | | | 3 | | | | | | | | | | |
| | 證券交易法規與實務 Securities Exchange Regulations and Practices | 3 | 3 | | | | | | | | | | | | | | | 3 | | |
| | 國際租稅 International Taxation | 3 | 3 | | | | | | | | | | | 3 | | | | | | 審計稅務模組 Audit and Taxation Module |
| | 會計審計法規 Governmental Regulations of Accounting | 3 | 3 | | | | | | | | | 3 | | | | | | | | (審計稅務模組與資訊應用模組，兩個模組共至少修滿/12學分) Must complete at least 12 credits from the Audit and Taxation Module and the Information Application Module |
| | 永續報導與確信 Sustainability reporting and assurance | 3 | 3 | | | | | | | | | | | | | 3 | | | | |
| | 內部稽核與公司治理 Internal Audit and Corporate Governance | 3 | 3 | | | | | | | | | | | | | | | 3 | | |
| | 鑑識會計 Forensic Accounting | 3 | 3 | | | | | | | | | | | | | 3 | | | | |
| | 視覺化資料分析 Data Visualization | 3 | 3 | | | | | | | 3 | | | | | | | | | | 資訊應用模組 Information Application Module |
| | 企業流程解析 Anatomy of Business Process | 3 | 3 | | | | | | | 3 | | | | | | | | | | (審計稅務模組與資訊應用模組，兩個模組共至少修滿/12學分) Must complete at least 12 credits from the Audit and |
| | 資料探勘 Data Mining | 3 | 3 | | | | | | | | | | | 3 | | | | | | |
| | 資料科學應用 Application of Data Science | 3 | 3 | | | | | | | | | | | | | 3 | | | | |
| | 審計創新與科技應用 Audit Innovation and Technology Application | 3 | 3 | | | | | | | | | | | | | | | 3 | | Taxation Module and the |
| | 合計 Subtotal | 49 | 49 | 5 | 0 | 5 | 0 | 3 | 0 | 9 | 0 | 3 | 0 | 6 | 0 | 9 | 0 | 9 | 0 | |
| 選修合計 Subtotal, Elective (至少應修 Minimum of Electives Reqruied) | | | 30 | | | | | | | | | | | | | | | | | |
| 畢業最低總學分數128 （專業選修至少應修30學分）<br>Total Number of Required Credits :128 (Minimum of Electives Reqruied: 20 Credits) | | | | | | | | | | | | | | | | | | | | |

備註1：畢業最低總學分數128學分，選修課程至少應修本課程科目表上所列課程30學分(含外系專業選修及專業選修9學分，不含通識科目)
Remark 1: The minimum total credits required for graduation is 128 credits. Elective courses must include a minimum of 30 credits from the courses listed in this curriculum (including required courses from other departments and professional electives totaling 9 credits, excluding general education courses).

備註2：109學年度起入學之學生須依本校「學術倫理教育課程實施要點」完成學術倫理教育相關課程達6小時以上，始得畢業。
Remark 2: Students are required to take a course of academic ethics before graduation. Please refer to the requirement of the university.

備註3：審計稅務模組與資訊應用模組，兩個模組共至少修滿12學分。
Remark 3: Students are required to complete at least 12 credits from the Audit and Taxation Module and the Information Application Module.

備註4: 113學年度起入學之學生須依本校「學生資訊能力檢核辦法」規定，應於畢業前達成辦法內擇一資訊能力檢核認定項目，始得畢業。
Students must comply with the provisions of the school's "Student Information Ability Assessment Measures" and must complete one of the information competency assessment and certification items in the regulations before graduation in order to graduate.

本課程科目表經113年02月26日系課程委員會通過，適用113學年度入學新生。
This course List was approved by the Department Curriculum Committee on February 26, 2024, and is applicable to new students entering in the academic year 2024.
本課程科目表經113年03月06日系務會議通過，適用113學年度入學新生。
The course list was approved by the Department Affairs Meeting on March 6, 2024, and is applicable to new students entering in the academic year 2024.
本課程科目表經113年05月15日院課程委員會通過，適用113學年度入學新生。
The course list was approved by the College Curriculum Committee on May 15, 2024, and is applicable to new students entering in the academic year 2024.
本課程科目表經113年05月22日校課程委員會通過，適用113學年度入學新生。
The course list was approved by the University Curriculum Committee on May 22, 2024, and is applicable to new students entering in the academic year 2024.
本課程科目表經113年06月18日教務會議通過，適用113學年度入學新生。
The course list was approved by the the Academic Affairs Council on June 18, 2024, and is applicable to new students entering in the academic year 2024.

本課程科目表經113年6月18日教務會議審議通過，適用113學年度入學新生
Approved by Academic Affairs Council on June 18, 2024.